



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-6479

GEORGE R. REILLY
First District, San Francisco
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 81/133

October 21, 1981

TO COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULES 381-394

Enclosed is a copy of a notice of public hearing to be held December 8, 1981, at 2:00 p.m., in Room 102, 1020 N Street, Sacramento, California, on proposed repeal of Rules 381-394, Office of Appraisal Appeals.

These rules are being repealed because the Office of Appraisal Appeals, to which these rules apply, has not been funded by the Legislature. The Office has been dismantled in its entirety, and legislation to abolish statutory authority for this office is believed to be forthcoming.

Written comments for the Board's consideration, or requests to present testimony at the public hearing should be directed to me at the above address. Questions regarding the content of the rules should be directed to Robert Keeling, Staff Counsel, (916) 323-7713.

Sincerely,

Janice Masterton

Janice Masterton
Assistant to Executive Secretary

JM:ms
Enclosures

NOTICE OF PROPOSED REGULATORY ACTION

BY THE

STATE BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, proposes to repeal Regulations 381-394 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on December 8, 1981. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: These rules are being repealed because the Office of Appraisal Appeals, to which these rules apply, has not been funded by the Legislature. The Office has been dismantled in its entirety, and legislation to abolish statutory authority for this office is believed to be forthcoming.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, nor in Federal funding to the State.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by December 8, 1981; written statements or arguments are requested by November 18, 1981.

STATEMENT OF REASONS: The Board has prepared a statement of the purpose of the proposed action and the information relied upon in making the change, which statement is available to the public upon request.

The State Board of Equalization upon its own motion or at the instance of any interested person may adopt the changes proposed without further notice on or after December 8, 1981.

Dated: 10/12/81

STATE BOARD OF EQUALIZATION

D. D. Bell *no*

Douglas D. Bell
Executive Secretary

Rule No. 381. (Cal. Adm. Code) Definitions

~~For the purposes of this article:~~

- ~~(a) The administrative head of the property tax functions of the State Board of Equalization is the Assistant Executive Secretary, Property Taxes, hereinafter referred to as "assistant secretary."~~
- ~~(b) "Chief" is the Chief of the Office of Appraisal Appeals of the State Board of Equalization.~~
- ~~(c) "Division" shall mean the Division of Intercounty Equalization of the State Board of Equalization.~~

Rule No. 382. (Cal. Adm. Code) Application for Investigation, Review and Adjustment of Appraisal

- ~~(a) After review and discussion with the division's appraisers pursuant to section 1816.1 of the Revenue and Taxation Code, a written report on each appraisal discussed with the board's appraisers shall be mailed or delivered to the assessor. Within 10 days after mailing or delivery of the report the assessor may mail an application to the board requesting an investigation, review and adjustment of any appraisal examined and discussed with the division's appraisal staff. The application shall identify each appraisal to which the assessor takes exception, specify the dates on which it was discussed with the division's appraisers, and shall set forth the adjustment requested and the grounds therefor.~~
- ~~(b) At the time the assessor applies for adjustment of an appraisal, he shall notify the owner of the property by mail of the filing of the application.~~

Rule No. 383. (Cal. Adm. Code) Review of Appraisals by Office of Appraisal Appeals

~~After receipt of an application for adjustment made pursuant to section 1816.1 of the Revenue and Taxation Code, the Chief may interview the division's appraisers and examine their working papers and the instructions given to them. He may interview the assessor and his staff and examine their appraisal records. He may examine the properties which are the subject of the appraisals being reviewed. He may interview the owners of the properties and examine their records with regard to the properties. At the conclusion of his review, he shall notify the assessor by mail of his proposed findings and recommendation. A copy of the proposed findings and recommendation shall be transmitted at the same time to the assistant secretary.~~

Rule No. 384. (Cal. Adm. Code) Subpenas

~~Subpenas may be issued in accordance with section 15613 of the Government Code. An application for a subpoena for the production of books, records, accounts, and papers shall be supported by an affidavit such as is prescribed by section 1985 of the Code of Civil Procedure. If a subpoena is issued at the request of the assessor, the county is responsible for serving it and for the payment of witness fees and mileage.~~

Rule No. 385. (Cal. Adm. Code) Request for Conference

~~Within two weeks after the mailing of the proposed findings and recommendation of the chief, the assessor may mail to, or the assistant secretary may file with, the chief a request for a conference with him to review the proposed findings and recommendation. The assessor shall mail a copy of his request to the assistant secretary and the assistant secretary shall mail a copy of his request to the assessor. If no request for a conference is made pursuant to this section, the proposed findings and recommendation of the chief shall become a final determination of the appeal upon approval of the board. The assessor shall notify the property owner of the findings and recommendation.~~

Rule No. 386. (Cal. Adm. Code) Notice of Conference

~~After receipt of a request for a conference to review his proposed findings and recommendation, the chief shall schedule a time and place for the conference and he shall notify the assessor thereof by mail not less than ten days in advance of the conference. At the same time notice is mailed to the assessor, a copy shall be transmitted to the assistant secretary.~~

Rule No. 387. (Cal. Adm. Code) Conduct of the Conference

~~The conference shall be conducted by the chief. Both the assessor and the assistant secretary shall have the opportunity to present their respective positions and evidence in support thereof. The owner of the property shall not be a party, but may be called as a witness by the assessor, the assistant secretary or the chief.~~

Rule No. 388. (Cal. Adm. Code) Filing of Findings

~~After completion of the conference pursuant to section 387, either the assessor or the assistant secretary may within the next 3 days (or such shorter period as the chief may designate at the conference) revise a value estimate or change a position that he previously expressed by mailing a notice to the chief with a copy to the other party. The notice may include an explanation of the new estimate or position, but shall not include appraisal data not previously presented or other new evidence. The chief shall subsequently consider only the estimate or position as contained in the notice and disregard any prior inconsistent expressions. The chief shall file with the board his written findings and recommendation. He shall mail a copy to the assessor and shall transmit a copy to the assistant secretary at the same time.~~

Rule No. 389. (Cal. Adm. Code) Request for Opportunity to Present Arguments to the Board

~~Within two weeks after the mailing of the findings and recommendation of the chief, the assessor may mail to, or the assistant secretary may file with, the board a request for an opportunity to present arguments to the board. The person making the request shall specify whether he desires to present arguments orally or in writing, or both. The assessor shall mail a copy of his request to the assistant secretary, and the assistant secretary shall mail a copy of his request to the assessor. The board shall inform the assessor, the assistant secretary and the chief whether it will allow oral argument if such is requested. If no request is received, the findings and recommendation of the chief shall become final upon approval by the board. The assessor shall notify the property owner of the findings and recommendation.~~

Rule No. 390. (Cal. Adm. Code) Notice of the Time When Written Arguments are to be Presented to the Board.

~~If the request made pursuant to section 389 is to present only written argument, the board shall schedule a time for the submission thereof and give to the assessor, the assistant secretary and the chief at least ten days' notice thereof. The notice to the assessor shall be given by mail.~~

Rule No. 391. (Cal. Adm. Code) Notice of Time for Oral Arguments

~~If the request made pursuant to section 389 is to present oral argument, or both oral and written argument, and the board allows oral argument, the board shall give to the assessor and the assistant secretary at least ten days' notice of the time and place for hearing the oral argument. The notice to the assessor shall be given by mail. The written argument, if any, is also to be submitted at the date and place for submission of oral argument.~~

Rule No. 392. (Cal. Adm. Code) Conduct of the Hearing

~~The board shall control the conduct of the hearing and determine the order of argument by the assessor and assistant secretary.~~

Rule No. 393. (Cal. Adm. Code) Notice of the Action Taken by the Board

~~Notice of the action taken by the board shall be mailed to the assessor and transmitted to the assistant secretary and the chief by the secretary of the board. Upon receipt of the notice, the assessor shall notify the owner of the property of the action taken by the board.~~

Rule No. 394. (Cal. Adm. Code) Variation in Time Requirements

~~The requirements set forth in sections 385, 386, 389, 390 and 391 governing the time when applications may be made for a conference or requests made for a hearing, or when notices must be given for a conference or a hearing, may be varied by the chief with respect to sections 385 and 386 or the secretary of the board with respect to sections 389, 390 and 391, when necessary to meet statutory time requirements and workload demands.~~